



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COLOMA MUNICIPAL WATER UTILITY

Principal Office: 155 N. FRONT STREET
P.O. BOX 353
COLOMA, WI 54930

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I ROBERT BABBE of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

PW SUPERVISOR _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLOMA MUNICIPAL WATER UTILITY**Utility Address:** 155 N. FRONT STREET

P.O. BOX 353

COLOMA, WI 54930

When was utility organized? 1/1/1940**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT BABBE**Title:** PW SUPERVISOR**Office Address:** VILLAGE OF COLOMA

155 N. FRONT STREET

P.O. BOX 353

COLOMA, WI 54930

Telephone: (715) 228 - 2871**Fax Number:** (715) 228 - 2873**E-mail Address:** voc@uniontel.net

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: HON STEPHEN DIERCKS**Title:** VILLAGE PRESIDENT**Office Address:**

155 N FRONT STREET

P.O. BOX 353

COLOMA, WI 54930

Telephone: (715) 228 - 2871**Fax Number:** (715) 228 - 2873**E-mail Address:** voc@uniontel.net

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/3/1990**Period covered by most recent audit:** 1/1/1988 THRU 12/31/1989

Names and titles of utility management including manager or superintendent:

Name: VILLAGE OF COLOMA**Title:****Office Address:** VILLAGE OF COLOMA**Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: COMMITTEE

Names of members of utility commission/committee:

HON STEPHEN DIERCKS, VILLAGE PRESIDENT

MR RAYMONDO RODRIQUES, VILLAGE TRUSTEE

MR DAVID WACHOLTZ, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	34,079	34,040	1
Operating Expenses:			
Operation and Maintenance Expense (401)	28,654	27,947	2
Depreciation Expense (403)	5,439	5,025	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,858	6,683	5
Total Operating Expenses	40,951	39,655	
Net Operating Income	(6,872)	(5,615)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,872)	(5,615)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	0	506	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	0	506	
Total Income	(6,872)	(5,109)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(6,872)	(5,109)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	(6,872)	(5,109)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	184,038	185,055	19
Balance Transferred from Income (433)	(6,872)	(5,109)	20
Miscellaneous Credits to Surplus (434)	4,955	4,092	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	182,121	184,038	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE	0	4
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAXES FORGIVEN	4,955	8
Total (Acct. 434):	4,955	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	34,079	0	0	0	34,079	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	34,079	0	0	0	34,079	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	260,068	248,894	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	76,342	70,903	2
Net Utility Plant	183,726	177,991	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,313	10,080	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,299	7,515	11
Other Accounts Receivable (143)	2,007	2,007	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	67,649	67,649	14
Materials and Supplies (150)	9,283	6,089	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	94,551	93,340	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	25,735	25,735	20
Total Deferred Debits	25,735	25,735	
Total Assets and Other Debits	304,012	297,066	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	17,576	17,576	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	182,121	184,038	23
Total Proprietary Capital	199,697	201,614	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	0	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	0	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	104,322	95,459	38
Total Liabilities and Other Credits	304,019	297,073	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	260,068	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	260,068	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	76,342	0	0	0	9
Total Accumulated Provision	76,342	0	0	0	
Net Utility Plant	183,726	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	70,903				70,903	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,439				5,439	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	5,439	0	0	0	5,439	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	76,342	0	0	0	76,342	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.14%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,283	6,089	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	9,283	6,089	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	17,576	1
Changes during year (explain):		
NONE	0	2
Balance end of year	17,576	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE	12/30/1999	12/30/2000	0.00%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
NONE	01/01/1999	01/01/2000	0.00%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	01/01/1999	01/01/2000	0.00%	0	2
Total for Account 224				0	
Notes Payable (231)					
NONE	01/01/1999	01/01/2000	0.00%	0	3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,858	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	6,858	
Taxes paid during year:		
County, state and local taxes	4,955	6
Social Security taxes	1,860	7
PSC Remainder Assessment	43	8
Other (explain):		
none	0	9
Total payments and other debits	6,858	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	95,459	0	0	0	0	95,459	1
Add credits during year:							
For Services	1,453	0	0	0	0	1,453	2
For Mains	6,191	0	0	0	0	6,191	3
Other (specify):							
HYDRANT	1,219	0	0	0	0	1,219	4
Deduct charges (specify):							
NONE	0	0	0		0	0	5
Balance End of Year	104,322	0	0	0	0	104,322	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,299	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	8,299	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
RECLASSIFY VOC #1742	45	11
DAVIES WATER EQUIP VOC #2287 INV 00135811	1,962	12
Total (Acct. 143):	2,007	
Receivables from Municipality (145):		
DAVIES WATER EQUIP--IND PARK--VOC #2249	861	13
DAVIES WATER EQUIP--BANNER--VOC #2287	21,894	14
DAVIES WATER EQUIP--BANNER--VOC #2289	189	15
KERSCHNER--BANNER--VOC #2302	2,400	16
CARRIED FORWARD 1996	42,305	17
Total (Acct. 145):	67,649	
Prepayments (165):		
NONE	0	18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ENGINEERING--CARRIED OVER 1995 THRU 1997	19,925	20
ENGINEERING--NEW WELL--IND PARK	5,810	21
Total (Acct. 183):	25,735	
Payables to Municipality (233):		
NONE	0	22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	254,481	0	0	0	254,481	1
Materials and Supplies	7,686	0	0	0	7,686	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	73,622	0	0	0	73,622	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	99,890	0	0	0	99,890	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	88,655	0	0	0	88,655	
Net Operating Income	(6,872)	0	0	0	(6,872)	8
Net Operating Income as a percent of						
Average Net Rate Base	-7.75%	N/A	N/A	N/A	-7.75%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	17,576	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	183,079	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	200,655	
Net Income		
Net Income	(6,872)	5
Percent Return on Proprietary Capital	-3.42%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

none

3. Extensions of service.

55 feet of 6 inch main
329 feet of 8 inch main

4. Estimated changes in revenues due to rate changes.

none

5. Obligations incurred or assumed, excluding commercial paper.

none

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

none

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 30, 2000

Mr. Robert Babbe, PW Supervisor
Coloma Municipal Water Utility
155 North Front Street
P.O. Box 353
Coloma, WI 54930-0353

1999 Analytical Review DWCCA-1280-PJL

Dear Mr. Babbe:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Based upon the footnotes on page W-15 it appears the additions to Account 271, Contributions in Aid of Construction, on page F-17 include funds from a tax incremental financing (TIF) district which were used to finance water mains and services. If the municipality paid for the costs related to water utility plant installed in the district, the amounts actually expended by the municipality (and not special assessed) should be credited to Account 200, Capital Paid in by Municipality. This issue was also addressed in our letter of August 20, 1999, concerning our review of the utility's 1998 annual report. If the project was not special assessed, please submit a copy of the adjusting journal entry which will be recorded in 2000 to reclassify TIF district funds from Account 271, Contributions in Aid of Construction, to Account 200, Capital Paid in by the Municipality. If you have any questions regarding this issue, please call Dan Boyle of our staff at (608) 266-9526.

2. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation for the change in Account 600, Salaries and Wages when compared to the 1998 annual report and follow this procedure in the future.

3. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported \$42,305 described as prior year costs. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30

FINANCIAL SECTION FOOTNOTES

days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\1280.doc

cc: Mr. Stephen Diercks, Village President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	33,017	1
Total Sales of Water	33,017	
Other Operating Revenues		
Forfeited Discounts (470)	156	2
Other Water Revenues (474)	906	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,062	
Total Operating Revenues	34,079	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	23,113	5
General Operating Expenses (680-690)	5,541	6
Total Operation and Maintenance Expenses	28,654	
Other Operating Expenses		
Depreciation Expense (403)	5,439	7
Amortization Expense (404)	0	8
Taxes (408)	6,858	9
Total Other Operating Expenses	12,297	
Total Operating Expenses	40,951	
NET OPERATING INCOME	(6,872)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	175	10,747	17,406	4
Commercial	29	3,162	4,922	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	204	13,909	22,328	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		9,634	8
Other Sales to Public Authorities (464)	4	1,107	1,055	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	209	15,016	33,017	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	9,634	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	9,634	
Forfeited Discounts (470):		
Customer late payment charges	156	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	156	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
GRAMLY OVERPAYMENT	45	8
TIF PAYMENT	861	9
Total Other Water Revenues (474)	906	
Amortization of Construction Grants (475):		
NONE	0	10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,154	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	4,099	3
Chemicals (630)	968	4
Supplies and Expenses (640)	955	5
Repairs of Water Plant (650)	3,093	6
Transportation Expenses (660)	1,844	7
Total Plant Operation and Maintenance Expenses	23,113	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	0	8
Office Supplies and Expenses (681)	1,042	9
Outside Services Employed (682)	0	10
Insurance Expense (684)	2,617	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,882	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	5,541	
Total Operation and Maintenance Expenses	28,654	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	NONE	4,955	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	NONE	0	2
Net property tax equivalent		4,955	
Social Security	NONE	1,860	3
PSC Remainder Assessment	NONE	43	4
Other (specify): NONE	NONE	0	5
Total tax expense		6,858	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waushara				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.188120				3
County tax rate	mills		6.329932				4
Local tax rate	mills		8.822350				5
School tax rate	mills		8.873092				6
Voc. school tax rate	mills		1.703712				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.917206				10
Less: state credit	mills		1.495039				11
Net tax rate	mills		24.422167				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.822350				14
Combined School Tax Rate	mills		10.576804				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.399154				17
Total Tax Rate	mills		25.917206				18
Ratio of Local and School Tax to Total	dec.		0.748505				19
Total tax net of state credit	mills		24.422167				20
Net Local and School Tax Rate	mills		18.280110				21
Utility Plant, Jan. 1	\$	248,893	248,893				22
Materials & Supplies	\$	6,089	6,089				23
Subtotal	\$	254,982	254,982				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	254,982	254,982				26
Assessment Ratio	dec.		1.063144				27
Assessed Value	\$	271,083	271,083				28
Net Local & School Rate	mills		18.280110				29
Tax Equiv. Computed for Current Year	\$	4,955	4,955				30
Tax Equivalent per 1994 PSC Report	\$	3,640					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	4,955					32
Tax equiv. for current year (see note 6)	\$	4,955					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	300	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	2,015	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	2,315	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	6,020	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	7,279	0	17
Diesel Pumping Equipment (326)	0	1,121	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	243	0	20
Total Pumping Plant	13,542	1,121	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	3,608	0	23
Total Water Treatment Plant	3,608	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	300	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	2,015	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	2,315	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	6,020	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	7,279	17
Diesel Pumping Equipment (326)	0	0	1,121	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	243	20
Total Pumping Plant	0	0	14,663	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	3,608	23
Total Water Treatment Plant	0	0	3,608	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	10,458	213	26
Transmission and Distribution Mains (343)	141,943	6,191	27
Fire Mains (344)	0	0	28
Services (345)	38,761	2,430	29
Meters (346)	16,210	0	30
Hydrants (348)	14,542	1,219	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	221,914	10,053	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	6,500	0	37
Other General Equipment (379)	1,015	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	7,515	0	
Total utility plant in service directly assignable	248,894	11,174	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	248,894	11,174	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	10,671	26
Transmission and Distribution Mains (343)	0	0	148,134	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	41,191	29
Meters (346)	0	0	16,210	30
Hydrants (348)	0	0	15,761	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	0	231,967	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	6,500	37
Other General Equipment (379)	0	0	1,015	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	7,515	
Total utility plant in service directly assignable	0	0	260,068	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	0	0	260,068	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	3,875	3,875	1
February	0	0	4,115	4,115	2
March	0	0	5,020	5,020	3
April	0	0	3,086	3,086	4
May	0	0	3,509	3,509	5
June	0	0	4,011	4,011	6
July	0	0	4,260	4,260	7
August	0	0	3,482	3,482	8
September	0	0	3,632	3,632	9
October	0	0	3,197	3,197	10
November	0	0	3,140	3,140	11
December	0	0	3,484	3,484	12
Total for year	0	0	44,811	44,811	
Less: Measured or estimated water used in main flushing and water treatment during year				800	13
Less: Other utility use				25,550	14
Other utility use explanation:					15
TEN HOUSE TAPS RUNNING 1,250--FIRE DEPT TRAINING 1,100--ONE HYDRANT RUNNING 4,700--LATERIAL LEAK PARK 16,900--LATERIAL LEAK CASEY 1,600					
Water pumped into distribution system				18,461	16
Less: Water sold				15,016	17
Losses and unaccounted for				3,445	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				222	21
Date of maximum: 3/24/1999					22
Cause of maximum:					23
LATERIAL LEAK PARK					
Minimum gallons pumped by all methods in any one day during reporting year				87	24
Date of minimum: 4/2/1999					25
Total KWH used for pumping for the year				55,966	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
325 MAIN STREET	WELL 1	380	8	288,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1			1
Location	325 MAIN STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	PEERLESS			5
Year Installed	1941			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	190			8
Pump Motor or Standby Engine Mfr	CONTINENTEL			10
Year Installed	1941			11
Type	NATURAL GAS			12
Horsepower	33			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
			5
Year constructed	1940		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
Total capacity in gallons	44,000		11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	S	0.750	2,650	0	0	0	2,650
P	D	2.000	300	0	0	0	300
M	D	4.000	117	0	0	0	117
M	D	6.000	20,964	55	0	0	21,019
M	D	8.000	6,262	329	0	0	6,591
Total Within Municipality			30,293	384	0	0	30,677
Total Utility			30,293	384	0	0	30,677

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	187	0	0	0	187	4	1
M	1.000	33	2	0	0	35	12	2
M	1.500	4	0	0	0	4		3
M	2.000	6	1	0	0	7		4
Total Utility		230	3	0	0	233	16	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	205	0	0	0	205	16	1
1.000	34	0	0	0	34	5	2
1.500	4	0	0	0	4	0	3
2.000	5	0	0	0	5	1	4
Total:	248	0	0	0	248	22	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	158	17	0	1	0	29	205	1
1.000	22	7	0	1	0	4	34	2
1.500	0	4	0	0	0	0	4	3
2.000	0	2	0	3	0	0	5	4
Total:	180	30	0	5	0	33	248	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	41	1	0	0	42	2
Total Fire Hydrants	41	1	0	0	42	
Flushing Hydrants						
	1	0	0	0	1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	42
Number of distribution system valves end of year:	62
Number of distribution valves operated during year:	28

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

when you try to make [any lower tax eq] to zero it also changes TAX Eq for
current year to Zero. Help desk said to do it this way.

Water Mains (Page W-15)

water mains were paid for by TIF payment

Water Services (Page W-16)

1"--Kitchen--paid out of 131--repaid to 271
1--Dunham--paid out of 131--repaid to 271 on 27 Jan 2000
2"--TIF payment
